

4' H. Brit. no. II, 4845 Rara

1924 in Park. Bedfordshire

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(Bitte nur den stark umrandeten Teil ausfüllen!)

[illegible]

4<sup>o</sup> H. Brit. m. II, 4845 Rara

1924 in Port Bedford - common

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(Bitte nur den stark umrandeten Teil ausfüllen!)

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1918.2629

(1)

To the HONOURABLE  
The Commons  
OF  
ENGLAND  
ASSEMBLED IN  
PARLIAMENT,  
*The Humble PROPOSALS of James Whiston,*

*For Advance of his Majesties REVENUE on Double Brandies, &c. Encouragement of Loyal Subjects, Merchants and others, Encrease of Navigation, and the Prevention of Frauds, Perjuries, and other Abuses.*

**T**hat till a little before the late dreadful *Sickness*, *French Spirits* paid but 4 *d.* per Gallon Excise, they being then generally used as the Ground work to make *Strong-waters* withall, which are dulcified, mixt with Seeds, &c. But about the said *Sickness*-year, the People betaking themselves to the drinking *Brandy simple* in the room of *Strong-waters* perfectly made, a Dispute and great Suite of Law between his Majesty and the Importers arose, whether the said Commodity should pay 4 *d.* per Gallon more, as *Strong waters* perfectly made did, or not? The Merchants applyed themselves to the Parliament then sitting for Relief, who declared in an *Explanatory Act* in the 22<sup>d</sup> of his late Majesty, that *Brandy* was, and is a *Strong-water perfectly made*, and accordingly Enacted it should pay an Excise of 4 *d.* more per Gallon, as such; by which Term of *Brandy* in the said *Act* was, no doubt, intended only *single Brandy*, and by the words *perfectly made* was meant no more but *perfectly made potable*, or to the usual Standard of such Spirits call'd *Proof*; *Single Brandy* being then and ever since drank in lieu of *Strong-waters*: Nor was there any such thing commonly Imported here as *double Brandy* at that time. But now of late it is become a great practice to draw their Spirits (here now call'd *Brandy*) into two Thirds, three Fifths, and sometimes full double in strength stronger than the former single Spirits or Brandies usually were, (for Brandies may be known to a sixty fourth part, how much they are made above that Standard intended by the *Act* under the term or word *perfectly made*, which is the same with what Dealers in that Commodity call *Proof*, or single *Brandy*.

And on purpose to defraud his Majesty of his Revenue therein, a very great part of the Brandies Imported are, and most, or all, (if not speedily prevented) will be Imported two Thirds, three Fifths, and some full double in Strength stronger than common *single and potable Brandy* ought to be: But after the Importer of such *double* Brandies hath paid the Excise at 8 *d.* per Gallon only, such *double goods* not being *potable*, unless they are *lower'd* with Water, the too common abuse is to adulterate





terate them with *English Spirits* of a far cheaper value, whereby the Quantity vendd is not only sometimes made *double*, and oft-times near *treble* more than what his Majesty was paid *Duty* for ; but his Majesties Subjects have not the said Commodity in so good and *wholsome* a kind as in Justice they ought.

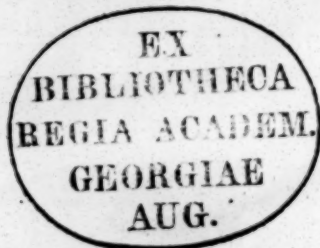
As Brandies perfectly made in Forreign Parts, are alwayes understood to be such as are potable, or only proof ; so the like is observed in *English Spirits* made here, which pay a Duty ; for if made *Double*, ( as some are for Lackering, and Physicall, and other uses ) the Officer charges and makes them pay according to the Quality, reducing it to single ; else the Distillers would make them generally *Double*, ( as they do Brandy aforesaid in other Parts ) and after the Duty at the rate of *Single* is paid, then they would lower them again, by which means his Majesty would be defrauded at home of that Duty the Parliament intended, as he is now by such *Importations* from abroad ; and certainly there is less reason his Majesty should be defrauded in a *greater* Revenue by an *Imported* Liquor, than in a smaller matter by his *own* Subjects here at home.

Also were the Importers of *Double Brandy* discouraged from such Importations, ( which might forthwith be done by laying on a Duty in the Excise, proportionably to what they are in strength stronger than Single, and Potable Brandy ) there would be Imported near double the Quantity in Single, which would add to his Majesties Revenue, and encourage Navigation, and keep his Majesties Subjects from being couzened, &c. And it will prevent the abuses of great numbers of *French* and other Aliens here, who lye sculking in Corners, and are the general Importers and Adulterators of the said Double Brandies, who do not only the Injuries aforesaid, but oft-times defraud his Majesty of very much Duty ; and hereby his Majesties able and worthy Subjects, Merchants of better Reputation and Principles than to Adulterate or Save the Duty of the said Commodity, are very much discouraged, and beat out of their former fair Trade. Besides, the prevention of the said frauds, will keep divers from *Forswearing* themselves, who too often upon Shipping out of such lower'd and mixt Brandies, make Oath that they are as they were imported, and thereby may *draw back* one half of the Customs for such Goods.

The better to prevent the running of Brandies here after may it be enacted that no Brandies be imported in any Cask less than 84 Gallons.

It is provided by Law, (the 15 of *Charles the Second*) That if a Brewer brew *double Drink*, and payes the Duty of strong, yet if he shall be found *lowering* of it, he forfeits 20 s. per Barrel, which indeed the Brewers too frequently do, it being difficult to be discovered, and also the Victualler doth take his quantity of double Drink in Casks by it self, and of small Beer by it self, which payes in each *specie*, one as single *strong* Drink, and the other as *small*, yet afterwards this Victualler in drawing them out by *Retail*, shall draw such a proportion of one and the other together, so that in truth he sells them *both for strong Drink*. Besides, if he sell this double or treble drink *intire*, it is still the *same fraud* to the King, since while he payes Excise but as for Common strong Drink, he sells it for *double* the Price or more, and the same supplies the room of as much more drink in quantity, proportionably to the Improvement made in strength and quality. And the Collectors may as well be Judges thereof, as now they are if any shall brew strong Drink, and call or pretend to sell it under the Notion of *Small*, yet they justly oblige them to pay according to its *kind*, and so it may be done in all other Cases *ad Valorem* above what it shall be worth more than the current Price. It is therefore humbly submitted, whether if the Brewer were thus in all Cases made to pay a Duty for double or treble Drink proportionably to its value above single, it might not only prevent the said Frauds, but levy a Duty according to the true intent of the Act of Parliament.

Now for the prevention of the aforesaid Frauds, and plain distinguishing of all





all such Brandies as shall be imported hereafter; and the better to enable his Majesty to levy an equal Duty upon the same, and to decide the Controversie between his Majesty and his Subjects about that Branch of the Revenue, which his Majesty without doubt hath already a Right unto, it is humbly Prayed that this Honourable House would be pleased to *Explain the said Act*, and declare all such Brandies to pay from a Penny to Eight Pence *per* Gallon over and above *single* Brandy, proportionably to what they shall be found *above proof* and *perfectly made*, which every Artift, and most Dealers in the Commodity do well know, else they could not buy and sell the same at Prizes proportionate to its strength and goodness; and even at this time in the Customs-house they enter *ad Valorem* in one and the same day *single* Brandy at 24 s. *per* Tun, and so on proportionably to the value to 48 s. *per* Tun, according to the distinctions of the said Brandies as they are *above proof*, which Method and Practice having for about sixteen years been discontinued, this *Pro-p*ser hath lately in Print remonstrated the Prejudice thereby done *the Crown*; whereupon the same was revived, and appears so just and reasonable, that the very Importers themselves are satisfied therein.

It is further humbly submitted, that if the said *single* Brandies were made to pay 4 d. *per* Gallon more at least (provided our English Spirits and *Aqua Vita* be advanced one fourth more also) yet it would not lessen the Importation, the Consumption thereof being daily more and more in use and esteem, even to the utter Ruine and Hinderance of all other imported Strong-waters; and also diminishing of our English Beer and Ale and other Manufactures. Besides, it is the most *whole Family killing* Liquor that ever came up since the Creation, as by daily experience, the very Dealers therein themselves, as well as others, are ready to averr. And what Reason can be Alleadged, That 3, 4, 5, 6, to 7, or more Tuns of Wines abroad, shall be distilled into one Tun of Brandy, and yet that Tun of Brandy, which doth so much mischief, should pay but a little above half the Duty of one Tun of Wine: The Truth is, were the Duty far more upon Brandies, it would neither hinder the Importation, nor does it affect the *English*, but the *French*; for they must continue the making of them, as much as ever; for they chiefly make such Wines into Brandy as lye up so far in the Countrey, that they cannot with advantage bring them down *in specie*, or have sale for. And the same motive still continuing, they will be glad to accept any prizes, rather than make nothing of them.

Whereas it may be Objected, that if a greater Duty be laid upon Brandies, or other Commodities, his Majesty will not receive so much in his Revenue thereon as before, by Reason that then there would be the prospect of so great a profit to the Importers, as may tempt them to use more Tricks to bring the same in privately, and defraud his Majesty of his Duties (which is commonly call'd *Running of Goods*.) — In Answer to this, 'tis humbly submitted to Consideration, whether necessary and profitable Laws ought to be forbore out of respect to such kind of Persons and their Ill courses, or whether rather all Offenders in that kind ought not by the severity of good and wholesome Laws to be so chastized, as may deter them and others from such unjust, disloyal and ungodly Practices: For since the Laws of God and Man do justly condemn Cheaters, Couseners, Thieves, &c. betwixt party and party to be both Fined and Corporally punished, according to the Nature and Circumstances of the Persons and their Offences; I see no reason why those who live in the constant practice of Robbing and Defrauding their SOVERAIGN, and get large Estates thereby, should escape free from being liable to the like Fines and Corporal Punishments. For as the Sin can be no less to steal from or defraud his Majesty, of that which is his Majesties Right, than it is for private Persons to Cozen and Cheat one another, so in the former Case, both the Insolency is the greater, a Crime next to Sacrilege, the Example more pernicious, and the Consequences much more dangerous,

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as impairing the Publick Revenue establish'd for the support of the Government. Nor will it signifie much to alledge, That there are great pecuniary Mulcts already imposed by Law on such as shall be convicted of those Crimes; for as they reckon it no great hazard, whether they shall be discovered or not, so if they escape once in twice in some Commodities, twice in thrice in others, and so in some more, some less, according to the Duty payable and first cost of the Goods, they will still be Gainers, and thence are encouraged to persist; but one smart Corporal Animadversion would be much more prevalent and effectual. The present Penalties being but like Doors and Locks to secure our private Estates, which may perhaps keep off modest Pilferers, but when bold Villains will notwithstanding break in further, such provisions as these cannot be too little to restrain them. And if any of his Majesties Officers be found Tardy by wilful Negligence, Connivance, Bribes, &c. That they not only lose their places, but also undergo Corporal Punishment, and withall be so far disabled to serve his Majesty, or give Evidence, or be of a Jury, as much as if convicted of Perjury or Forgery at the Common Law; since besides simple Injustice and fraud, their Offences are aggravated with the highest Ingratitude, Treachery and direct forswearing themselves, in deceiving their Royal Master; who graciously preferr'd them to their Places, and whom they are sworn faithfully to serve. Moreover, besides such Corporal Punishments on the Person, may it be fit, That the Ships, parts of Ships, Goods, Boats, Lighters, Cranes, Wharf, and Tackling whatsoever employed or used in or about any such fraud, be absolutely forfeited, one Moiety to his Majesty, the other to the Prosecutor (saving the Parts, Shares and Properties of such as are Innocent and no way privy thereunto.) For 'tis not only the Kings Interest, but the Subjects too, to have his Majesties Duties duly and equally paid. For look how much the Ill dealer gain'd by defrauding the King of, so much the honest Merchant loses, the other being able to undersell him proportionably. But by such wholesome Provisions duely executed, not only this deceitful Practice would be prevented, and thereby his Majesties Revenues much Improved, but also his Majesty might be eased of the Charge of near Half the number of Officers now Employed, and yet his Revenue more justly and duely collected.

*This Proposer hath several other Proposals to offer to this Honourable House, all which equally tend to the Advance of his Majesties Revenues, &c. and also are as greatly for his Majesties Subjects Interests to have them put into Laws.*

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Anno 1685.

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